

Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket Nos. D.T.E. 02-24 and D.T.E. 02-25
Responses to the Department's First Set of Information Requests

Request No. DTE 1-1:

Please provide a copy of each survivor curve that was created to support the depreciation analysis.

Response:

- a. Each survivor curve that was created to support the depreciation analysis of the gas plant is found in J.H. Aikman's testimony in Schedule JHA-1 (Gas) Page 40 of 56 and Page 41 of 56.
- b. Each survivor curve that was created to support the depreciation analysis of the electric plant is found in J.H. Aikman's testimony in Schedule JHA-1 (Electric) Page 38 of 56 and Page 39 of 56.
- c. Each survivor curve that was created to support the depreciation analysis of the common plant is found in J.H. Aikman's testimony in Schedule JHA-1 (Gas) Page 42 of 56 and Schedule JHA-1 (Electric) Page 42 of 56.

The dispersion curves chosen for the depreciation study are included in the attached 76 pages of the SPR Theoretical Reserve Program output. The gas plant is 27 pages labeled as Common Discovery* Attachment 1 DTE 1-1, page 1 of 27 through page 27 of 27. The electric plant is 37 pages labeled as Common Discovery* Attachment 2 DTE 1-1, page 1 of 37 through page 37 of 37. The common plant is 12 pages labeled as Common Discovery* Attachment 3 DTE 1-1, page 1 of 12 through page 12 of 12. This output shows the results of the utilization of specific curves/lives by account. Specifically, this program output is the source of the average remaining life values.

An explanation of the SPR Theoretical Reserve Program is included in the Common Discovery* Attachment 4 DTE 1-1, page 1 of 1.

Person Responsible: James H. Aikman

* Common Discovery is any attachment that is identical for D.T.E. 02-24 and D.T.E. 02-25.